

**SPECIAL FUELS DEALER'S  
MONTHLY TERMINAL STORAGE REPORT**

*See Instructions on Reverse*

Name and Address of Dealer	License Number _____
	Report for Month of _____, 20____
	Telephone Number (____) _____
Terminal Location ➤	

SCHEDULE A—Report of Special Fuels Stored	Detail Gallons	Total Gallons
1. Inventory on hand beginning of month .....		
2. Produced, refined, manufactured or compounded (adjusted to 60°) .....		
3. Special fuels imported into Kentucky (Form 72A171) .....		
4. Special fuels received from terminal or refinery storage in Kentucky (Form 72A172) .....		
5. Other receipts (attach statement of explanation) .....		
6. Total receipts (add lines 2 through 5) .....		
7. <b>Total gallons to be accounted for</b> .....		
8. Total withdrawals (Form 72A175) .....		
9. Balance in storage (book inventory) (line 7 minus line 8) .....		
10. Actual physical inventory at 60° on hand at end of month .....		
11. Actual loss (if line 10 is less than line 9, enter difference; otherwise, enter zero) .....		
12. Allowance for actual loss (.0075 times line 7 but not to be greater than the amount on line 11) .....		
13. Excessive actual loss not allowable (line 11 minus line 12) .....		

**SCHEDULE B—Taxable Gallons Computation**

14. Total withdrawals (Form 72A175) .....		
15. Gallonage withdrawals to licensed Kentucky special fuels dealers (Form 72A173 in duplicate) .....		
16. Gallonage withdrawals exported or sold for export (Form 72A174 in duplicate) .....		
17. Total nontaxable withdrawals (add line 15 and line 16) .....		
18. <b>Taxable withdrawals</b> (line 14 minus line 17) .....		
19. <b>Gallons to be reported on licensed special fuels dealer's monthly report</b> (Form 72A138) (add line 13 and line 18) .....		

I, the undersigned, a principal officer of the above-named licensee, have examined this report and it is, to the best of my knowledge and belief, a true, correct and complete report.

_____ Signature	_____ Title	_____ Date
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## INSTRUCTIONS

This report must be completed by all licensed special fuels dealers who produce, refine, manufacture or compound special fuels in Kentucky and store in marine or pipeline terminal storage facilities. File this report and all supporting schedules as a supplement to Form 72A138, Licensed Special Fuels Dealer's Monthly Report, on or before the 25th day of the month following the month for which the report is prepared. A separate terminal storage report is required for each terminal location.

Special fuels to be reported on this return include all diesel fuel oils, kerosene blended with special fuels, kerosene sold to be used as a motor fuel, and all other combustible gases and liquids capable of being used for the generation of power in an internal combustion engine to propel vehicles of any kind upon the public highways, except that it does not include gasoline, liquefied petroleum gas, aviation jet fuel or nonhighway kerosene.

All additions or withdrawals of gallonage must be adjusted to 60 degrees Fahrenheit before being entered on the terminal storage report.

Licensed special fuels dealers are required to keep all records relating to receipts, production, refining, manufacture, compounding, use, sale, distribution and delivery of special fuels for a period of five years. These records include invoices, bills of lading, delivery tickets or other documentation which pertain to a dealer's activity.

Substitution of supporting schedules with prepared computer listings must be approved by the Revenue Cabinet before a dealer's use. These substitutes must be filed and formatted in the same manner as the printed Revenue Cabinet form. Revenue forms 72A138, 72A170 and 72A160 cannot be substituted.

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**Telephone reference numbers** for your convenience:

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|-------------------------|----------------|
| (1) Forms               | (502) 564-3853 |
| (2) License and Bonding |                |
| (3) Report Information  |                |

**General Correspondence:**

REVENUE CABINET  
Department of Tax Compliance  
Division of Compliance and Taxpayer Assistance  
Motor Fuels Tax Section  
P.O. Box 1303  
Frankfort, Kentucky 40602-1303